



City of Boynton Beach Agenda Item Request Form

Meeting Date: 09/18/2025

Proposed Resolution No. R25-247- Authorization to Reduce Allowance for Uncollectible Accounts and Accounts Receivable for FY2025 Write-Off Process.

Requested Action: Staff recommends approval of Proposed Resolution No. R25-247.

Explanation of Request: In accordance with Section 95.11, Florida Statutes, the City has a four-year period to collect outstanding debts. The receivables identified in this resolution have exceeded that timeframe and are now deemed uncollectible. These accounts are dated December 2024 or earlier.

As such, staff recommends reducing the allowance for uncollectible accounts and the corresponding accounts receivable balances as follows:

Fire Department: \$333,266.49

Police Department: \$34,772.50

Solid Waste Department: \$23,262.74

Utilities Department: \$30,928.79

Efforts to collect these outstanding amounts have been fully exhausted. The City establishes an annual allowance for uncollectible accounts based on the overall outstanding receivables. Therefore, this write-off will have no impact on the City's financial statements.

It is important to note that this action is a financial accounting process and does not eliminate the legal obligation of the debt. The City will continue to pursue any recovery opportunities as they arise. Furthermore, individuals or businesses with written-off accounts will be required to settle outstanding balances before conducting future business with the City.

How will this affect city programs or services? This action does not affect any City programs or services.

Budgeted Item: Yes

Account Line Item and Description:

Police Department: ALLOW-UNCOLL RECVBL	– 001-0000-117.01-00
AR POLICE DETAIL	– 001-0000-115.20-00

Fire Department:	ALLOW-UNCOLL FIRE INSP	– 001-0000-117.25-00
	AR FIRE INSPECTIONS	– 001-0000-115.25-00
Solid Waste Fund:	ALLOW-UNCOLL RECVBL	– 431-0000-117.01-00
	AR GARBAGE	– 431-0000-115.10-00
Utilities Department:	ALLOW-UNCOLL RECVBL	– 401-0000-117.01-00
	ALLOW-UNCOLL W&S RECVBL	– 401-0000-117.12-00
	AR	– 401-0000-115.01-00
	AR - W & S	– 401-0000-115.12-00
	AR - STORMWATER	– 401-0000-115.14-00
	AR - UT TAX	– 401-0000-115.16-00

Fiscal Impact: There is no fiscal impact. The proposed write-off amounts have already been included in the City's allowance for uncollectible accounts on the financial statements.

Attachments:

[R25-247 Agenda_Item_3576-2025_-_Resolution_to_authorize_reduced_allowance_for_uncollectible_accounts_and_accounts_receivable.docx](#)
[FY 2025 - Write Off - FD Inspections](#)
[FY 2025 - Write Off - PD](#)
[FY 2025 - Write Off - SW](#)
[FY 2025 - Write Off - UT](#)